Exhibit D

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ED BARTLETTi OI Coursel R. STEPHEN BROWNING Related

January 30, 2007

Dale R. Dubé Blank Rome LLP 1201 Market Street, Suite 800 Wilmington, DE 19801 Via Email and First Class Mail

RE:

Magten Asset Management Corp. v. Hanson and Kindt; CA No. 05-0499-JJF

Dear Dale:

We are in receipt of your letter dated today informing us that Magten is considering our request to voluntarily dismiss with prejudice the above-referenced litigation, but requesting additional time within which to consider our request.

We will agree to give Magten until Friday, February 9 to respond to our request, provided, however, that in the event Magten reaches a decision prior to February 9, you agree to inform us of that decision immediately, rather than waiting until February 9 to do so. We look forward to hearing your decision promptly.

Sincerely,

BROWNING, KALECZYC, BERRY & HOVEN, P.C.

Stanley T. Kaleczyc Kimberly A. Beatty

Dale R. Dube RE: Magten Asset Management Corp. v. Hanson and Kindt January 30, 2007 Page 2

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